

IMPORTANT INFORMATION:

Reporting by magnetic media does not constitute reporting by electronic means.

UNEMPLOYMENT TAX ELECTRONIC FILING/PAYMENT

OBLIGATION REQUIREMENT

Effective April 1, 2003, a new law requires an employer who employed ten or more employees in any calendar quarter, or any "person" who prepared and reported on behalf of 100 or more employers during any calendar quarter in the preceding state fiscal year (July 1st through June 30th), to file the *Employers Quarterly Report* (UCT-6) electronically for the ensuing calendar year. In addition, an employer required to file by electronic means must also remit the tax due by electronic means. "Prepared and reported" means the completion of the *Employers Quarterly Report* (UCT-6) and the submission of the completed report directly to the Department of Revenue's data collection center.

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Information on the new electronic reporting options can be found on the Department's Internet site at www.myflorida.com/dor or call the Florida Department of Revenue at 1-800-482-8293.

Effective with the calendar quarter beginning January 1, 2003, to be filed April 2003, magnetic media reporting may only be used as a reporting method by an employer/agent who has received a waiver from electronic reporting. If you are unable to meet the new electronic reporting requirements, call the e-Services unit at the telephone number listed above to request a waiver. A waiver does not apply to the electronic payment requirement.